

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2005-06 Using FY04 Expenditures

39 Powell
0712 Deer Lodge Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,387,249.61	2,387,249.61	0.00	0.00	0.00	0.00
21XX Support Services - Students	156,106.22	156,106.22	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	12,942.68	12,942.68	0.00	0.00	0.00	0.00
222X Educational Media Services	75,974.20	75,974.20	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	80,133.59	80,133.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	193,977.09	193,977.09	0.00	0.00	0.00	0.00
25XX Support Services - Business	61,920.62	0.00	61,920.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	352,209.27	345,866.11	6,343.16	0.00	0.00	0.00
27XX Student Transportation Services	315,097.80	270,847.80	0.00	44,250.00	0.00	0.00
31XX Food Services	183,207.43	183,207.43	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	39,985.70	39,985.70	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,601.53	28,601.53	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	17,023.32	17,023.32	XXXXXXXXXX	0.00	0.00	0.00
Totals	3,904,429.06	3,791,915.28	68,263.78	44,250.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,904,429.06					
Line A	Preliminary Indirect Cost Rate [C divided by B] 68,263.78/3,791,915.28		1.80%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

39 Powell
0713 Powell County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,774,287.02	1,774,287.02	0.00	0.00	0.00	0.00
21XX Support Services - Students	40,053.03	40,053.03	0.00	0.00	0.00	0.00
222X Educational Media Services	71,864.10	71,864.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	137,258.91	137,258.91	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	101,366.72	101,366.72	0.00	0.00	0.00	0.00
25XX Support Services - Business	59,629.53	0.00	59,629.53	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	285,766.14	285,766.14	0.00	0.00	0.00	0.00
27XX Student Transportation Services	108,764.10	108,764.10	0.00	0.00	0.00	0.00
31XX Food Services	1,217.94	1,217.94	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	28,683.87	28,683.87	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	95,795.48	95,795.48	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	94,114.86	94,114.86	XXXXXXXXXX	0.00	0.00	0.00
Totals	2,798,801.70	2,739,172.17	59,629.53	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,798,801.70					
Line A	Preliminary Indirect Cost Rate [C divided by B] 59,629.53/2,739,172.17		2.18%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

39 Powell
0715 Ovando Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	107,565.95	107,565.95	0.00	0.00	0.00	0.00
21XX Support Services - Students	325.90	325.90	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	12,912.26	7,325.26	0.00	5,587.00	0.00	0.00
222X Educational Media Services	5,535.23	5,535.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	11,856.77	11,856.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,315.41	0.00	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	20,360.82	20,360.82	0.00	0.00	0.00	0.00
27XX Student Transportation Services	6,422.95	6,422.95	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	670.46	0.00	XXXXXXXXXX	670.46	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,965.32	3,965.32	XXXXXXXXXX	0.00	0.00	0.00
Totals	171,931.07	163,358.20	0.00	6,257.46	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	171,931.07					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/163,358.20		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

39 Powell
0717 Helmville Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	142,326.56	142,326.56	0.00	0.00	0.00	0.00
21XX Support Services - Students	871.00	871.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,692.99	5,692.99	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	7,619.64	7,619.64	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	28,252.23	28,252.23	0.00	0.00	0.00	0.00
27XX Student Transportation Services	29,193.02	29,193.02	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	6,797.69	6,797.69	XXXXXXXXXX	0.00	0.00	0.00
Totals	220,753.13	220,753.13	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	220,753.13					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/220,753.13		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**39 Powell
0718 Garrison Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	88,312.41	88,312.41	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,018.79	3,018.79	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	123.00	123.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	9,010.97	9,010.97	0.00	0.00	0.00	0.00
25XX Support Services - Business	7,125.05	0.00	7,125.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,358.23	9,358.23	0.00	0.00	0.00	0.00
27XX Student Transportation Services	9,302.66	9,302.66	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	422.19	422.19	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,454.72	2,454.72	XXXXXXXXXX	0.00	0.00	0.00
Totals	129,128.02	122,002.97	7,125.05	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	129,128.02					
Line A	Preliminary Indirect Cost Rate [C divided by B] 7,125.05/122,002.97		5.84%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

39 Powell
0719 Elliston Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	160,189.87	160,189.87	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,080.69	5,080.69	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,123.00	2,123.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	21,024.04	19,955.35	1,068.69	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	40,458.30	40,458.30	0.00	0.00	0.00	0.00
31XX Food Services	26,149.84	26,149.84	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	10,196.54	10,196.54	XXXXXXXXXX	0.00	0.00	0.00
Totals	265,222.28	264,153.59	1,068.69	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	265,222.28					
Line A	Preliminary Indirect Cost Rate [C divided by B] 1,068.69/264,153.59		0.40%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

39 Powell
0720 Avon Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	177,133.16	177,133.16	0.00	0.00	0.00	0.00
21XX Support Services - Students	130.62	130.62	0.00	0.00	0.00	0.00
222X Educational Media Services	90.00	90.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,968.06	8,968.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	5,346.60	5,346.60	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,856.94	0.00	5,856.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	31,456.23	31,456.23	0.00	0.00	0.00	0.00
27XX Student Transportation Services	25,471.96	25,471.96	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,801.85	1,801.85	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	8,685.94	8,685.94	XXXXXXXXXX	0.00	0.00	0.00
Totals	264,941.36	259,084.42	5,856.94	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	264,941.36					
Line A	Preliminary Indirect Cost Rate [C divided by B] 5,856.94/259,084.42		2.26%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

39 Powell
0721 Gold Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	59,321.98	59,321.98	0.00	0.00	0.00	0.00
21XX Support Services - Students	232.96	232.96	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,030.00	1,030.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,315.68	5,315.68	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,739.34	8,739.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	10,772.67	10,772.67	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,132.95	1,132.95	XXXXXXXXXX	0.00	0.00	0.00
Totals	86,545.58	86,545.58	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	86,545.58					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/86,545.58		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

39 Powell
9703 Great Divide Educ Serv

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	312,401.37	298,701.37	0.00	13,700.00	0.00	0.00
21XX Support Services - Students	142,509.42	142,509.42	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,642.70	5,642.70	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	36,411.94	36,411.94	0.00	0.00	0.00	0.00
25XX Support Services - Business	293.00	0.00	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,750.85	7,750.85	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	63,824.31	0.00	XXXXXXXXXX	63,824.31	0.00	0.00
62XX Resources Transferred to Other School Districts or	557,551.46	557,551.46	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,126,385.05	1,048,567.74	0.00	77,524.31	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,126,385.05					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/1,048,567.74		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

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